



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Cindy Evans Date Reviewed: February 26, 2002

Ancillary Document being reviewed (provide number and title): ETA 288.04.156  
Deeds of Trust – Trustee Fees

Date last Issued: November 18, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-156 Abstract, title insurance and escrow businesses

Purpose of the document: To inform the public of the correct taxation of fees received by escrow businesses for acting as a trustee of “deeds of trust.”

Is the document clearly written? 

|          |
|----------|
| Yes      |
| <b>X</b> |

|    |
|----|
| No |
|    |

Does the document provide accurate and useful information? 

|          |
|----------|
| Yes      |
| <b>X</b> |

|    |
|----|
| No |
|    |

Does the document provide information not currently in the rule? 

|          |
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| Yes      |
| <b>X</b> |

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|----|
| No |
|    |



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

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|          |
|          |
| <b>X</b> |

**Briefly explain your recommendation:**

**The information contained in this ETA has broad application and the best method of dissemination would be through the rule. Therefore, ETA 288.04.156 should be incorporated into Rule 156 when it is revised and then repealed.**

**Manager Action:**

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Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments

\_\_\_\_\_